IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 4478 of 2005

Between:

M/s Sri Bhagyalakshmi Industries Kesamudram,
Warangal District, Rep. by its Partner Mr.Ega Nageswara Rao.

..... PETITIONER

AND

1 The Assistant Commercial Tax Officer Kesamudram
Circle, Warangal District.
2 The Assistant Commercial Tax Officer, (Int) Main Bazar
Circle, Guntur.

..RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an order or direction more particularly one in the nature of writ of Mandamus or any other appropriate writ or order or direction declaring the action of the first and second Respondents in collecting the compounding fee of Rs.20,000/- and Rs.18,224/-by way of Receipt bearing NO.B.2275121 dt.15.9.2004 and receipt No.B 2294073 dt.8.2.2004 respectively is patently arbitrary, contrary to Law and without jurisdictionas contemplated under Section 32 of the Andhra pradesh Geneal Sales Tax Act and also full bench decision of this Hon'ble Court dt.27.1.2005 and also in violation of principles of natural justice, and consequently direct the Respondents to refund the compounding Fee of Rs.20,000/- and Rs.18,224/- colleted illegally beforece.

Counsel for the Petitioner: MR.SHAIK JEELANI BASHA

Counsel for the Respondents: SPECIAL GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

WRIT PETITION No.4478 of 2005

ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1 The Assistant Commercial Tax Officer Kesamudram Circle, Warangal District.

2 The Assistant Commercial Tax Officer, (Int) Main Bazar Circle, Guntur.

3. Two C.Cs. to the Special G.P. for Commercial Taxes, High Court of A.P. Building, Hyderabad (O.U.T.).

4. 2 C.D. copies.